

JENNIFER M. GRANHOLM

DAVID C. HOLLISTER DIRECTOR

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Dear Tax Tribunal Practitioner,

As we promised to do in our last ListServe, we are again providing you an update of activity at the Tribunal. The ListServe last month was successful. Over 300 people have subscribed and we are receiving a growing number of responses to our electronic survey. We have also sent close to 1,000 survey forms for litigants who received a decision from the Tribunal in January and February of this year.

This month we are releasing two Tribunal Orders of interest. The Order in *Dow Corning Corporation* v *City of Midland*, MTT Docket Nos. 237925 and 247608 sets forth the standard for requests to have a case heard before a multi-member panel and the standards we are beginning to utilize for stipulations and adjournments. In *Occidental Development LLC* v *Van Buren Township*, MTT Docket No. 292745, the Tribunal granted a motion for summary disposition based on deemed admissions. In the Order, we discuss the application of the Michigan Court Rules to discovery practice at the Tribunal, particularly with reference to requests for admission under MCR 2.312.

The State's difficult budget situation has meant that we were unsuccessful in increasing the number of administrative law judges at the Tribunal and were forced to cancel, at least temporarily, contracts with contractual hearing officers who had handled small claims hearings. We do not believe this will result in a reduction of service, as we have gained the assistance of five experienced administrative law judges from the Bureau of Hearings to hear small claims matters.

Your input is important to us. If you have members, colleagues or acquaintances who would benefit from keeping up-to-date with Tribunal developments, simply send an e-mail message to Marijo Wakley at <a href="members-membe